

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
RECEIPTS FROM FEDERAL GOVERNMENT

Federal receipts are monies received directly from the federal government. This includes monies drawn through letter-of-credit and monies received as reimbursements.

Departments will deposit federal receipts into the Federal Trust Fund (FTF). Federal monies that are not received directly from the federal government, e.g. departmental transfers, are not considered receipts.

Federal Receipt Codes

The federal receipt codes are derived from federal catalog numbers (FCN's) and change so frequently that it is not practical to maintain a complete updated list of codes in the UCM. Departments accounting for federal receipts can obtain the complete list of catalog numbers from the Catalog of Federal Domestic Assistance. A copy is also available in the State Library.

FCN's consist of five digits. The first two digits identify the federal department and the last three identify the specific program or grant. To convert a FCN to a federal receipt code, place a 4 in front of the catalog number and eliminate the decimal point. For example, the Catalog of Federal Domestic Assistance lists:

13.246 Migrant Health Centers Grant

If California receives a federal grant for the purpose of initiating or maintaining the program, the money would be remitted to the State Treasurer and State Controller's Office using the following receipt code:

413246

Federal Programs Without FCN's

Some federal programs have not been assigned FCN's. In these cases a number has been established by the Department of Finance, Fiscal Systems and Consulting Unit with the concurrence of the State Controller's Office, Division of Accounting.

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
RECEIPTS FROM FEDERAL GOVERNMENT

The following numbers are to be used in lieu of FCN's for the programs indicated:

98001	Revenue Sharing Program
98002	Shared Revenue - Flood Control Lands
98003	Shared Revenue - Forest Resources
98004	Shared Revenue - Grazing Land
98005	Shared Revenue - Potash and Sodium Lease Rental
98006	Public Works Employment Act, Title I
98008	Department of Defense - Reserve, Guard, Training Facilities
98010	Federal UE Benefits and Allowances
98011	Unemployment Insurance Benefit Program
98012	Reed Act - Capital Outlay
98013	College Housing Debt Service Grant
98014	Fire Prevention/Suppression Agreement
98015	Fire Prevention/Suppression Agreement
98016	Fire Prevention/Suppression
98017	Federal Reimbursements - Work for Others
98099	Miscellaneous Federal Funds *
98999	Miscellaneous Federal Funds *
99999	Miscellaneous Uncleared Collections (SCO USE ONLY)

#### Unidentified Federal Receipts

Federal receipts can be received by departments without sufficient information to identify a specific account for deposit into the FTF. When this occurs, departments should use "Miscellaneous Federal Receipts" as the federal program name and a five digit receipt code followed by three 9's. For example, if federal monies are received from the Department of Health and Human Services (DHHS) and cannot be further identified to a particular federal program, the receipt code would be 13999. The first two digits identifies the source as DHHS and the three 9's indicates a miscellaneous receipt account.

Questions concerning specific codes should be directed to the State Controller's Office, Control Accounting Section, at (916) 323-2824 or CALNET 473-2824.

---

\* Requires contacting State Controller's Office prior to use

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
RECEIPTS FROM FEDERAL GOVERNMENT

CODE STRUCTURE DESIGN

Level #1

X



Receipt Type

4 = Federal Receipt

Level #2

XX



Federal Departments

Levels # 3 & 4

XXX



Federal  
Program/Grant